



## Sales/Use Tax Rate

Effective 1/1/2014 – 6/30/2014 (8.3%)

### State of Colorado (4.0%)

|   |       |   |
|---|-------|---|
| State Sales/Use Tax                       | 2.90% | Exemptions on food for home consumption; machinery and machine tools used in manufacturing; gas, electricity, etc..., for home use. |
| RTD<br>(Regional Transportation District) | 1.00  | Exemption on food for home consumption and on gas, electricity, etc..., for home use  |
| CD<br>(Cultural Facilities District)      | 0.10  | Applies to all sales that are subject to RTD tax.   |

### County of Boulder (0.8% Sales Tax) – Use tax on Building Materials and Motor Vehicles

|                                       |      |                                   |
|---------------------------------------|------|-----------------------------------|
| Open Space                            | 0.45 | Effective 1/1/94                  |
| Open Space                            | 0.15 | Effective 1/1/11                  |
| Non-Profit Human<br>Services Agencies | 0.05 | Effective 1/1/02, ending 12/31/18 |
| Jail improvements                     | 0.05 | in perpetuity                     |
| Transportation Improvements           | 0.10 | Effective 7/1/02, ending 6/30/24  |

### City of Louisville (3.5%)

|                       |       |                                   |
|-----------------------|-------|-----------------------------------|
| Sales/Use Tax         | 3.00  | Ordinance #981                    |
| Open Space            | 0.375 | Effective 1/1/04, ending 12/31/24 |
| Historic Preservation | 0.125 | Effective 1/1/09 for 10 years     |

**TOTAL 8.30%**